ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY

(*including* SIND AND ADEN) AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.

FOR THE YEAR

1935-36.

OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

CALCUTTA
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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936.

Serial No.	Classification.		Assessment for 1935-36.
1	2		3
1	Salaries—		Rs.
	(a) paid by Government		26,22,023
	(b) „ „ local authorities		3,93,057
	(c) „ „ companies, other public bodies and associations		35,68,569
	(d) „ „ private employers		8,70,742
2	Interest on securities—		
	(a) on securities of the Government of India or of a Local Government		54,32,674
	(b) „ debentures or other securities of a local authority or a company		14,60,452
3	Income derived from property		39,38,362
4	„ „ „ business	A	1,85,48,604
5	Professional earnings		10,09,687
6	Income derived from other sources		20,49,764
6-A	Surcharge	B	65,48,074
7	TOTAL OF ITEMS 1 TO 6-A		4,64,42,008
8	(a) Amount to be deducted on account of section 15		7,59,774
	(b) Amount to be deducted on account of section 17		1,89,290
9	Resultant demand		4,54,92,944
10	*Arrears		14,58,003‡
11	Penalties—		
	(a) penal assessments under section 25 (2)		....
	(b) „ „ „ „ 28		13,104
	(c) „ recoveries „ „ 46 (1)		26,119
	(d) other penalties and fines		*311*
12	Miscellaneous—		
	(a) composition under section 53 (2)		1,23,396
	(b) other items		36,541
13	TOTAL OF ITEMS 9 TO 12		4,71,50,418
14	Refund or rebate of tax—		
	(a) on interest on securities, under section 48	C	26,27,001
	(b) „ dividends of companies, under section 48		22,16,126
	(c) to partners of firms, under section 48		4,47,742
	(d) under section 49	D	10,25,235
	(e) under arrangement with the Indian States		50,477
	(f) „ „ „ Ceylon Government		11,033
	(g) other refunds†		11,02,341
15	TOTAL REFUNDS		74,85,955
16	Net demand (item 13 *minus* item 15)		3,96,64,463
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.		24,85,328
18	*Add*—Excess collections and advance payments	E	53,129
18-A	*Add*—Unpaid refunds of the year under review		1,96,656
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1934-35		1,48,657
19	Net Collections		3,72,80,263

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
‡ The amount of arrears shown in the 1934-35 Return		20,06,002
Add—		
Amount erroneously omitted last year	13	
Amount enhanced in appeal	706	719
Correct figures of arrears at the end of 1934-35		20,06,721
Deduct—		
Amounts written off	59,662	
Amounts remitted	4,89,056	
		5,48,718
Amount of arrears for the previous year shown in item 10 of this Return		14,58,003

A. Includes demand of Rs. 1,09,616 from the B., B. & C. I. Railway Company.
B. Includes demand on account of surcharge of Rs. 18,269 from the B., B. & C. I. Railway Company.
C. Includes refund of Rs. 1,64,499 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 1,07,053 on account of refund to Indian States as per orders in para. 79 of the Income-tax Manual.
D. Includes refund of Rs. 91,066 paid to the B., B. & C. I. Railway Company.
E. Includes Rs. 7,819 on account of income-tax collected under Section 18 (3) (B).

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936.

Serial No.	Classification.	Assessment for 1935-36.
1	2	3
		Rs.
1	Demand for the year	74,37,132
1-A	„ on account of surcharge	12,79,624
2	*Arrears	6,85,694‡
3	Miscellaneous including penalties	640
4	TOTAL OF ITEMS 1 TO 3	94,03,090
5	Refunds†	A 3,72,997
6	Net demand (item 4 *minus* item 5)	90,30,093
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	11,92,575
8	*Add*—Excess collections and advance payments	B 3,24,901
8-A	*Add*—Unpaid refunds of the year under review	3,441
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	22
9	Net collections	81,65,838

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
‡ Arrears as on 1st April 1935		8,46,934
Deduct—		
(a) Remissions	1,58,506	
(b) Amounts written off	2,734	
		1,61,240
Net arrears as shown in column 2 of this Return		6,85,694

A. Includes Rs. 1,235 on account of interest paid under Sec. 66 (7) of the Act.

B. Includes Rs. 7,818 and Rs. 3,15,165 on account of super-tax collected under sections 18 (3) (B) and 18 (3) (D) respectively.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
I	Below Rs. 1,000	*Nil*	26+26/6	57	*2,17,186	..	..	64	20,437	121	2,37,623	
		Nil	26+26/4	3,909	†18,11,012	7,733	7,48,765	78	43,617	11,720	26,03,394	
		Nil	26+26/8	14	3,990	193	35,840	..	..	207	39,830	
		Nil	26	2	2,256	..	208	3	270	5	2,734	
		Nil	19	..	..	21	6,388	..	..	21	6,388	
		Nil	18	..	..	1	215	..	..	1	215	
II	1,000 to 1,499	1½	24½+26/6	..	..	..	..	24	3,979	24	3,979	
		4	22+26/4	8	1,129	29	1,943	..	..	37	3,072	
		2	24+26/4	841	58,399	1,641	1,10,296	39	6,693	2,521	1,75,388	
		2	24+26/8	8	242	94	2,616	..	..	102	2,858	
		2	24	..	..	..	..	2	213	2	213	
		Nil	19	1	33	..	..	..	..	1	33	
		Nil	18	1	109	..	..	..	..	1	109	
III	1,500 to 1,999	2½	23½+26/6	..	..	..	..	25	4,657	25	4,657	
		4	22+26/4	649	45,192	1,417	99,982	26	5,848	2,092	1,51,022	
		2	24+26/8	..	..	38	828	..	..	38	828	
IV	2,000 to 4,999	6+6/6	20+20/6	..	..	..	..	103	31,686	103	31,686	
		6+6/4	20+20/4	1,762	1,58,455	4,014	3,71,117	100	29,551	5,876	5,59,123	
		6+6/8	20+20/8	24	1,922	180	5,346	4	1,489	208	8,757	
		6	13	..	..	1	18	..	..	1	18	
		5	14	..	..	10	20	..	..	10	20	
V	5,000 to 9,999	9+9/6	17+17/6	..	..	..	..	95	55,909	95	55,909	
		9+9/4	17+17/4	998	1,43,377	2,451	3,46,913	68	50,177	3,517	5,40,467	
		9+9/8	17+17/8	35	1,557	121	1,805	..	..	156	3,362	
		6	13	..	..	9	123	..	..	9	123	
VI	10,000 to 14,999	12+12/6	14+14/6	..	..	..	..	57	30,610	57	30,610	
		12+12/4	14+14/4	447	75,945	960	2,03,446	71	50,537	1,478	3,29,928	
		12+12/8	14+14/8	16	208	71	2,041	..	..	87	2,249	
		9	10	..	..	3	6	..	..	3	6	

* Includes Refund of Rs. 1,64,499 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 51,793 on account of refund to Indian States as per orders in paragraph 79 of the Income-tax Manual.

† Includes Rs. 55,260 on account of refund to Indian States as per orders in paragraph 79 of the Income-tax Manual.

RETURN No. III—*contd.*

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936—*contd.*

A.—UNDER SECTION 48—*contd.*

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
VII	15,000 to 19,999	16+16/6	10+10/6	..	..	..	..	23	15,399	23	15,399	
		16+16/4	10+10/4	243	40,785	533	96,715	34	28,487	810	1,65,987	
		16+16/8	10+10/8	3	71	54	765	..	..	57	836	
		16	9	..	..	1	17	..	..	1	17	
VIII	20,000 to 29,999	19+19/6	7+7/6	..	..	..	..	33	16,027	33	16,027	
		19+19/4	7+7/4	216	45,515	526	1,26,595	27	18,275	769	1,90,385	
		19+19/8	7+7/8	..	..	59	1,690	..	..	59	1,690	
		18	6	..	..	2	11	..	..	2	11	
IX	30,000 to 39,999	23+23/6	3+3/6	..	..	..	..	17	8,970	17	8,970	
		23+23/4	3+3/4	72	9,666	181	25,782	14	5,484	267	40,932	
		23+23/8	3+3/8	..	..	17	496	..	..	17	496	
		16	3	..	..	1	2	..	..	1	2	
X	40,000 to 99,999	25+25/6	1+1/6	..	..	..	..	27	8,494	27	8,494	
		25+25/4	1+1/4	106	9,937	234	25,804	29	10,938	369	46,674	
		25+25/8	1+1/8	2	15	25	333	..	..	27	348	
	Total	..	..	9,414	26,27,001	20,620	22,16,126	963	4,47,742	30,997	52,90,869	

B.—UNDER SECTION 49.

	Rs.	Rs.
Refunds to companies		9,82,997
Refunds to other assessees		42,238
Refunds under arrangement with:—		
Indian States	56,477	
Ceylon	11,033	
		67,510
Total		10,92,715

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bombay Presidency, Sind and Aden income in respect of which the Provincial

(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally

Serial No.	Grade of income.	Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	4,22,60,811	3,09,957	5,558	..	..	..	..	..	..
II	1,500 „ 1,999	2,30,88,304	3,33,354	12,986	..	..	..	..	..	..
III	2,000 „ 2,499	1,68,35,273	5,26,119	19,108	..	..	..	..	..	..
IV	2,500 „ 2,999	99,07,815	3,11,394	8,256	..	..	..	..	..	..
V	3,000 „ 3,499	79,20,296	2,49,659	7,117	..	..	..	..	..	..
VI	3,500 „ 4,999	1,76,86,135	5,58,874	9,636	..	..	..	..	..	..
VII	5,000 „ 7,499	1,75,58,687	8,24,600	28,999	..	..	..	..	..	..
VIII	7,500 „ 9,999	1,00,92,958	4,76,451	8,414	..	..	..	..	..	..
IX	10,000 „ 12,499	74,28,332	4,64,607	18,067	..	..	..	..	..	..
X	12,500 „ 14,999	62,15,029	3,89,724	8,477	..	..	..	..	..	..
XI	15,000 „ 19,999	83,34,862	6,90,500	30,810	..	..	..	..	..	..
XII	20,000 „ 24,999	44,09,243	4,84,108	16,684	..	..	..	..	..	..
XIII	25,000 „ 29,999	28,51,867	2,82,624	12,091	..	..	..	..	..	..
XIV	30,000 „ 39,999	32,38,147	3,84,573	21,685	..	..	..	..	..	..
XV	40,000 „ 49,999	14,69,917	1,89,501	14,864	..	..	..	..	..	..
XVI	50,000 „ 99,999	11,72,724	1,52,458	13,170	..	..	..	..	..	..
XVII	1,00,000 and over	2,35,820	31,935	1,630	..	..	..	..	..	..
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.	..	..	..	2,35,08,847*	46,12,404	60,53,583*	8,19,756	1,07,78,151	14,60,412
	(b) covered by anticipatory certificates.	..	..	..					4,85,979	58,432
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	50,235	7,584	..	..	..	..	..	..	..
	TOTAL	18,07,56,455	66,68,022	2,37,552	2,35,08,847	46,12,404	60,53,583	8,19,756	1,12,64,130	15,18,844

* Approximate figures.

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

(excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936, on Government has a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	65,83,327	47,469	22,00,371	16,066	85,747	711	2,44,00,780	1,80,102
..	..	..	..	67,82,828	95,652	24,82,327	36,532	1,14,630	1,648	2,33,32,207	3,36,785
..	..	..	..	33,81,389	1,04,974	12,91,089	40,260	45,368	1,406	95,28,898	2,97,297
..	..	..	..	28,99,808	89,894	9,41,053	29,405	52,938	1,655	81,91,540	2,57,035
..	..	..	..	27,00,144	83,793	10,66,121	33,206	65,193	2,132	68,01,164	2,12,332
..	..	..	..	69,20,914	2,14,937	28,24,892	88,191	1,81,013	5,708	1,79,71,054	5,62,162
..	..	..	..	67,45,808	3,14,494	28,77,021	1,34,690	2,05,660	9,687	1,77,33,916	8,24,355
..	..	..	..	40,85,692	1,91,212	21,20,123	99,078	2,03,301	9,530	1,39,45,013	6,48,356
..	..	..	..	26,97,899	1,66,848	10,85,522	68,142	1,38,976	8,441	87,27,071	5,77,665
..	..	..	..	21,26,208	1,32,040	8,73,709	54,608	78,992	4,937	73,02,498	4,88,396
..	..	..	..	24,75,971	2,05,558	13,31,049	1,11,075	1,67,421	13,239	1,04,94,096	8,76,564
..	..	..	..	16,15,842	1,59,160	8,43,694	82,951	1,06,702	10,558	70,72,705	7,05,149
..	..	..	..	11,44,032	1,13,781	3,41,325	33,724	1,29,772	12,843	58,79,818	5,84,037
..	..	..	..	17,38,938	1,99,228	8,83,079	1,06,332	2,54,054	30,434	64,84,839	7,74,236
..	..	..	..	9,54,642	1,24,720	5,68,035	73,862	2,27,191	35,834	38,91,082	5,11,784
..	..	..	..	29,48,437	3,83,856	15,16,243	1,97,297	6,20,780	80,831	90,25,224	11,82,544
..	..	..	..	29,39,474	3,90,809	15,72,865	2,12,992	1,94,878	26,390	53,85,650	7,45,461
6,08,76,739	(A) 82,11,316	1,22,73,432	17,23,887	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
6,08,76,739	82,11,316	1,22,73,432	17,23,887	5,87,41,353	30,18,425	2,48,18,428	14,18,411	28,72,616	2,55,984	18,61,67,555	97,64,260

Rs.

Interest on tax-free securities 1,49,18,287

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	7,55,31,036	5,59,803	10,90,010	8,215	4,028	15,225	7,44,41,026	5,32,395	63,710
II	1,500 „ 1,999	5,58,00,296	8,16,957	4,18,018	6,551	27,975	6,576	5,53,82,278	7,75,855	32,650
III	2,000 „ 2,499	3,10,82,017	9,89,164	3,78,352	13,260	30,163	7,042	3,07,03,665	9,38,699	10,515
IV	2,500 „ 2,999	2,19,93,154	6,97,639	3,20,179	11,024	..	1,071	2,16,72,975	6,85,544	8,792
V	3,000 „ 3,499	1,85,52,918	5,88,239	2,95,957	9,644	..	1,178	1,82,56,961	5,77,417	6,405
VI	3,500 „ 4,999	4,55,83,918	14,39,503	6,90,960	23,153	..	5,428	4,48,92,958	14,10,927	11,855
VII	5,000 „ 7,499	4,51,21,092	21,36,825	8,23,842	41,811	28,798	6,538	4,42,97,250	20,59,678	8,537
VIII	7,500 „ 9,999	3,04,47,087	14,33,041	5,76,200	28,509	..	3,964	2,98,70,887	14,00,568	4,084
IX	10,000 „ 12,499	2,00,77,800	13,03,770	4,83,414	32,979	23,541	5,809	1,95,94,386	12,41,441	2,189
X	12,500 „ 14,999	1,65,96,436	10,78,182	3,22,563	21,416	..	4,628	1,62,73,873	10,52,138	1,464
XI	15,000 „ 19,999	2,28,03,399	19,27,746	4,31,634	39,507	19,421	5,484	2,23,71,765	18,63,334	1,660
XII	20,000 „ 24,999	1,40,48,186	14,58,610	4,78,492	49,065	11,476	1,062	1,35,69,094	13,96,107	855
XIII	25,000 „ 29,999	1,03,46,814	10,39,100	2,68,101	30,476	..	592	1,00,78,713	10,08,032	502
XIV	30,000 „ 39,999	1,25,99,057	15,16,488	3,45,566	44,666	13,309	1,403	1,22,53,491	14,57,110	497
XV	40,000 „ 49,999	71,10,867	9,50,565	1,95,419	29,295	5,546	666	69,15,448	9,15,058	248
XVI	50,000 „ 99,999	1,52,83,408	20,10,156	7,83,667	1,17,056	..	81	1,44,99,741	18,93,019	381
XVII	1,00,000 and over . . .	1,03,28,687	14,09,217	18,95,287	2,87,570	1,305	..	84,33,400	11,20,342	126
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate. (b) covered by anticipatory certificates	11,39,76,731	1,68,86,207	2,25,19,590	(B) 31,42,707	..	..	9,14,57,141	1,37,43,500	(C) 998
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	50,235	7,584	..	..	..	..	50,235	7,584	63
	TOTAL .	56,73,33,138	3,82,48,861	3,23,17,251	39,36,904	1,65,562	67,647	53,50,15,887	3,40,78,748	161,536

			Rs.
	TOTAL (COLUMN 31) .		3,40,78,748
		Rs.	
Add surcharge (gross collections)		63,12,823 (D)	
Add excess collections and miscellaneous		2,00,514 (E)	
Add penalties (actual collections)		39,534	
Add High Court Reference Fees		12,552	
Add unpaid refunds for the year under review		1,96,656	
			67,62,079
	TOTAL . .		4,08,40,827
Deduct refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15		24,00,543	
Deduct amounts paid as money order commission for sending refunds		214	
Deduct refunds for 1934-35 paid in 1935-36		1,48,657	
Deduct refunds of High Court Reference fees		9,301	
Deduct interest paid under section 66 (7) of the Act		36,989	
Deduct refunds under section 49		9,34,169 (F)	
Deduct refunds as per arrangements with Indian States		56,477	
Deduct refunds as per arrangement with the Ceylon Government		11,033	
			35,97,383
	NET TOTAL .		3,72,43,444

(A) Excludes Rs. 1,09,616 collected on account of income-tax from the B., B. & C. I. Railway Company.
(B) Includes:—
(1) Refund of Rs. 1,64,499 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(2) Refund of Rs. 1,07,053 on account of refund to Indian States as per orders in para. 79 of the Income-tax Manual.
(C) Excludes the number of assessees suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply this information.
(D) Excludes Rs. 18,269 collected as surcharge from the B., B. & C. I. Railway Company.
(E) Includes Rs. 7,819 on account of Income-tax collected under section 18 (3) (B).
(F) Excludes Rs. 91,066 refunded to the B., B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936.

Class.	Amount of income.	Collection from Individuals.			Collection from Associations of Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	559	2,18,05,297	2,05,709	18	7,09,503	7,946	..	..	..	36	13,97,097	14,002	..	..	..	613	2,39,11,897	2,27,657	15,362	2,12,295
II	50,001 „ 1,00,000	316	2,08,49,268	6,63,909	10	7,39,869	28,085	69	48,79,678	83,652	26	17,30,317	53,556	18	15,22,436	13,235	439	2,97,21,568	8,42,437	36,650	8,05,787
III	1,00,001 „ 1,50,000	51	64,73,182	3,32,162	..	..	..	40	51,50,218	1,87,299	3	3,68,815	22,059	16	22,99,760	64,252	110	1,42,91,975	6,05,772	55,167	5,50,605
IV	1,50,001 „ 2,00,000	18	36,06,370	2,38,614	1	1,53,169	10,758	21	35,48,374	1,59,407	1	3,47,063	27,243	3	5,35,431	14,668	44	81,90,407	4,50,690	49,179	4,01,511
V	2,00,001 „ 2,50,000	5	13,45,762	79,698	..	..	..	12	26,28,153	1,26,759	..	..	..	6	13,77,825	73,481	23	53,51,740	2,79,938	40,993	2,38,945
VI	2,50,001 „ 3,00,000	8	21,34,684	1,94,244	..	..	..	14	44,93,918	2,17,852	1	2,91,420	34,351	1	2,50,350	13,796	24	71,70,372	4,60,243	94,927	3,65,316
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	4	13,09,573	69,348	..	..	..	1	3,07,292	21,100	5	16,16,865	90,448	54,504	35,944
VIII	3,50,001 „ 4,00,000	2	7,58,419	98,782	..	..	..	5	18,31,850	79,240	..	..	..	..	..	..	7	25,90,269	1,78,022	987	1,77,035
IX	4,00,001 „ 4,50,000	2	8,44,673	1,35,450	..	..	..	1	8,51,528	25,445	..	..	..	..	..	..	3	16,96,201	1,60,895	1,234	1,59,661
X	4,50,001 „ 5,00,000	1	11,01,195	3,25,623	..	..	..	3	15,87,853	88,928	..	..	..	..	..	..	4	26,89,048	4,14,551	..	4,14,551
XI	5,00,001 „ 5,50,000	1	5,45,992	1,08,870	..	..	..	4	20,87,189	1,17,949	..	..	..	..	..	..	5	26,33,181	2,26,819	..	2,26,819
XII	5,50,001 and more	1	5,99,029	55,905	..	..	..	37	5,40,02,145	30,21,858	..	..	..	..	..	..	38	5,46,01,174	30,77,763	22,759	30,55,004
	Total	964	6,00,63,871	24,38,966	29	16,02,541	46,789	210	8,23,70,479	41,77,737	67	41,34,712	1,51,211	45	62,93,094	2,00,532	1,315	15,44,64,697	70,15,235	3,71,762	66,43,473

*Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.
A. Includes Rs. 7,818 and Rs. 3,15,615 on account of Super-tax collected under sections 18 (3) (B) and 18 (3) (D) respectively.

	Rs.
Add—Surcharge (gross collections)	11,94,640
Add—Excess collection and miscellaneous	A 3,25,066
Add—Penalties (actual collections)	475
Add—Uncashed refunds for 1935-36	3,441
Total	81,67,095
	Rs.
Deduct—Paid refunds out of unpaid refunds for the previous year	22
„ Interest paid under Section 66 (7) of the Act	1,235
	1,257
Net Total	81,65,838

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1936.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	3,91,306	10	64,774	18	4,56,080
2	Buildings and land	..	..	1	369	1	369
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	35	2,99,023	..	..	35	2,99,023
5	Cotton pressing, ginning and cleaning	..	..	3	6,407	3	6,407
6	Engineering	1	25,920	..	..	1	25,920
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	18	6,76,226	..	..	18	6,76,226
9	Iron and steel works	1	1,261	..	..	1	1,261
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	1,409	..	..	1	1,409
14	Mining, other minerals including petroleum	1	2,965	..	..	1	2,965
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	33,405	2	540	4	33,945
17	Steam navigation—Ocean	2	33,613	..	..	2	33,613
18	Steam navigation—River	6	1,12,858	..	..	6	1,12,858
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	13	2,23,258	..	..	13	2,23,258
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,56,442	..	..	2	3,56,442
23	Woollen mills	..	..	..	..	..	..
24	Others	120	20,20,051	1,089	27,65,408	1,209	47,85,459
	Total	210	41,77,737	1,105	28,37,498	1,315	70,15,235

GROSS SURCHARGE COLLECTIONS Rs. 11,94,640.

RETURN No. VI-A.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Accountants and Auditors	..	..	7	11,799	7	11,799
2	Agents and Brokers	22	3,24,733	168	5,00,112	190	8,24,845
3	Books and Stationery	..	..	2	1,648	2	1,648
4	Brick Manufacturing	..	..	2	458	2	458
5	Building Material Sellers	1	1,214	3	1,422	4	2,636
6	Cement Manufacturing	7	2,34,681	..	..	7	2,34,681
7	Cinema	..	..	1	201	1	201
8	Chemists and Druggists	3	15,212	1	350	4	15,562
9	Cloth Dealers	1	1,886	10	5,418	11	7,304
10	Colour Merchants	2	20,402	13	26,795	15	47,197
11	Contractors	7	31,432	2	2,290	9	33,722
12	Dividends	..	..	76	2,06,240	76	2,06,240
13	Dyeing and Bleaching business	1	2,242	..	..	1	2,242
14	Electric Companies	2	37,293	..	..	2	37,293
15	Engineers and Architects	..	..	15	62,664	15	62,664
16	Film hire	..	..	6	11,761	6	11,761
17	Gas Companies	1	31,155	..	..	1	31,155
18	Hardware Merchants	..	..	4	755	4	755
19	Hides and Skins Merchants	..	..	1	4,408	1	4,408
20	Hotel Keepers	..	..	2	501	2	501
21	Hydraulic Works	2	1,59,809	..	..	2	1,59,809
22	Ice Factory	..	..	1	855	1	855
23	Interest on Securities	..	..	97	3,87,292	97	3,87,292
24	Investments	7	1,74,646	77	4,73,460	84	6,48,106
25	Jaggery business	..	..	1	300	1	300
26	Jewellers	..	..	3	1,049	3	1,049
27	Legal Practitioners	..	..	46	63,553	46	63,553
28	Marbles and Tiles business	..	..	1	1,190	1	1,190
29	Marine Surveyors	..	..	1*	505	1	505
30	Match Factories	3	1,09,394	4	5,511	7	1,14,905
31	Medical Practitioners	..	..	11	9,375	11	9,375
32	Mill Machinery Dealers	..	..	1	1,895	1	1,895
33	Money-lenders	..	..	12	33,841	12	33,841
34	Motor-car business	8	3,83,579	1	1,788	9	3,85,367
35	Oil Mills	1	7,276	1	703	2	7,979
36	Paper Merchants	1	8,572	1	488	2	9,060
37	Photographers	1	29,710	..	..	1	29,710
38	Piecegoods (Cotton, Wool, Silk, etc.) dealers	..	..	9	9,787	9	9,787
39	Property Owners	5	36,075	169	4,14,432	174	4,50,507
40	Rice and Grain Merchants	..	..	12	11,420	12	11,420
41	Rice Mills	..	..	2	2,288	2	2,288
42	Salary and Commission	..	..	184	1,53,531	184	1,53,531
43	Salt Manufacturing business	..	..	22	23,010	22	23,010
44	Sewing Machines traders	1	34,669	..	..	1	34,669
45	Steamships (coastal)	..	..	2	1,931	2	1,931
46	Stevedoring and Dubashes business	..	..	7	28,656	7	28,656
47	Speculation (cotton, shares, securities)	..	..	35	1,64,833	35	1,64,833
48	Tea and Coffee Merchants	..	..	1	6,363	1	6,363
49	Telegraphic Communications Company	1	1,67,358	..	..	1	1,67,358
50	Timber Merchants	..	..	2	5,549	2	5,549
51	Umbrella Merchants	..	..	2	2,554	2	2,554
52	Watch-makers	..	..	1	3,258	1	3,258
53	Wholesale Cotton Merchants	2	33,503	14	13,476	16	46,979
54	Wines and Spirits Merchants	1	815	..	..	1	815
55	Others	40	1,74,395	56	1,05,743	96	2,80,138
	Total	120	20,20,051	1,089	27,65,408	1,209	47,85,459

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Aerated Water Factories.
3. Agents and Brokers.
4. Arms and Ammunition.
5. Agricultural implements.
6. Aluminium Wares.
7. Bangle Merchants.
8. Bardan (Hessian) Merchants.
9. Bhang, Ganja and Opium sellers.
10. "Bidi" Manufacturers.
11. Books and Stationery sellers.
12. Boots and shoes.
13. Brass Factories.
14. Brick Manufacturers.
15. Bakeries.
16. Building material sellers.
17. Cement Manufacturers.
18. Charcoal and Coal dealers.
19. Chemists and Druggists.
20. Cinemas.
21. Cloth Dealers.
22. Colour and Paint Merchants.
23. Contractors.
24. Cotton business.
25. Cotton Pressing and Ginning.
26. Circus Companies.
27. Dealers in betel nuts, pepper and cardamom.
28. Dealers in gold and silver.
29. Dramatic companies.
30. Dry fish merchants.
31. Dubashes.
32. Electric suppliers.
33. Embroidery business.
34. Engineers and Architects.
35. Flour Mills.
36. Ghee Merchants.
37. Glass works.
38. Grain sellers.
39. Grass Dealers.
40. Hardware dealers.
41. Ice Factories.
42. Jewellers.
43. Jockeys and Trainers.
44. Legal Practitioners.
45. Liquor sellers.
46. Medical Practitioners.
47. Mill stores suppliers.
48. Money-lenders.
49. Motor-car dealers.
50. Oil-seeds business.
51. Paddy and Rice Dealers.
52. Printing.
53. Property owners.
54. Provision Dealers.
55. Photography.
56. Radio.
57. Restaurant Keepers.
58. Rice Mills.
59. Salt Traders and Manufacturers.
60. Sandalwood Dealers.
61. Shipping.
62. Taxi drivers.
63. Thread Merchants.
64. Timber Merchants.
65. Tobacco Dealers.
66. Vegetable and fruit sellers.

RETURN No. VII.

Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), 1935-36.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53(2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding Non-Residents' Refund Circle).	108,303	111,587	1,901	1,916	999	2	2	1	1,122	1,087	681	4	(A) 4	333	10,38,715	..	25	5,676	1,773	..	..	42	49,091	2,164	37,007
Ahmedabad	18,401	18,331	487	463	235	..	..	..	115	113	65	(C)2	(B) 1	45	96,333	..	8	385	11	..	..	..	637	108	1,189
Kaira	2,831	3,029	33	33	23	..	..	..	3	3	2	..	..	..	3,844	..	10	19	..	..	..	..	..	..	..
Broach	2,362	2,403	76	78	35	..	..	..	15	15	1	..	..	..	3,606	..	1	11	..	..	..	..	..	..	..
Panch Mahals	1,599	1,570	106	111	63	..	..	..	22	19	6	..	..	..	2,532	..	5	49	5	..	..	..	..	..	..
Surat	7,800	8,289	454	452	218	1	1	1	103	112	60	1	(B) 1	182	55,711	..	8	140	1	..	..	..	836	..	..
Total Northern Division	32,993	33,622	1,156	1,137	574	1	1	1	258	262	134	3	2	227	1,62,026	..	32	604	17	..	..	..	1,473	108	1,189
Ahmednagar	2,453	2,637	197	194	117	..	..	..	19	18	8	..	..	32	14,135	..	3	46	3	..	..	1	489	..	..
East Khandesh	4,772	4,224	376	434	201	..	..	..	35	42	24	..	..	147	33,361	..	10	147	78	1	1	11	604	..	..
West Khandesh	2,412	2,182	187	173	119	..	..	..	41	42	20	..	..	..	13,994	..	2	40	1	..	..	5	50	47	..
Nasik	2,945	3,582	425	487	243	..	..	..	90	86	54	..	..	11	20,322	..	1	205	37	..	..	4	2,012	..	28
Poona	9,337	9,951	415	446	152	..	..	..	64	62	26	..	..	74	49,478	..	12	351	98	..	..	2	3,281	20	..
Satara	2,301	3,076	219	260	154	3	3	3	33	34	15	..	..	..	7,992	..	6	49	26	..	..	..	135	25	..
Sholapur	4,288	4,693	260	297	157	..	..	..	51	51	27	..	..	148	14,004	..	16	240	84	..	..	..	1,699	67	..
Total Central Division	28,508	30,345	2,079	2,291	1,143	3	3	3	333	335	174	..	..	412	1,53,286	..	50	1,078	327	1	1	23	8,270	159	28
Belgaum	2,813	2,701	143	148	78	..	..	..	32	27	17	..	..	331	18,166	..	1	99	39	..	..	1	191	..	..
Bijapur	1,653	1,776	151	161	94	..	..	..	42	37	26	..	..	..	24,301	..	3	31	17	..	..	..	77	16	..
Dharwar	3,675	3,422	195	197	109	..	..	..	7	7	4	..	..	..	11,666	..	2	137	51	..	..	1	171	..	..
Kanara A. G. & B. G.	1,166	1,038	49	27	14	..	..	..	7	11	9	..	..	..	3,552	..	1	66	36	..	..	..	293	..	..
Kolaba	1,887	1,732	81	83	60	..	..	..	24	25	19	..	..	..	12,820	..	3	65	14	..	..	..	275	25	..
Ratnagiri	2,018	1,733	65	64	38	..	..	..	4	6	2	..	..	..	3,756	..	..	124	36	..	..	..	15	..	..
Thana	2,173	2,239	145	163	114	..	..	..	35	39	24	..	..	..	25,228	..	..	333	63	..	..	1	218	..	..
Bombay Suburban District.	2,156	2,377	93	103	71	..	..	..	28	23	9	..	..	..	7,893	..	1	350	94	..	..	..	59	50	..
Total Southern Division	17,541	17,018	922	946	578	..	..	..	179	175	110	..	..	331	1,07,382	..	11	1,205	350	..	..	3	1,299	91	..
Karachi City	9,730	11,038	397	395	248	..	..	..	86	86	49	..	..	131	1,78,054	..	5	74	18	..	..	5	921	44	..
Karachi District	401	452	31	43	34	..	..	..	2	1	1	..	..	..	1,885	..	..	7	1	..	..	..	84	..	..
Hyderabad	3,339	2,824	74	79	48	..	..	..	10	12	2	..	..	..	30,370	..	..	4	..	..	..	..	586	37	..
Sukkur	1,530	1,637	97	94	73	1	1	..	49	51	16	..	..	4	18,248	..	..	1	1	..	..	1	..	..	..
Shikarpur	2,524	2,275	104	112	74	..	..	..	29	32	17	..	..	..	10,190	..	..	20	5	..	..	1	36	63	..
Larkana	1,506	1,719	113	118	86	..	..	..	16	15	2	..	..	..	7,194	..	3	6	..	..	..	1	472	..	..
Dadu	899	1,164	60	65	47	..	..	..	12	12	5	..	..	..	34,970	..	..	4	..	..	..	..	75	..	..
Nawabshah	802	1,017	34	42	27	..	..	..	12	12	3	..	..	..	2,502	..	..	1	1	..	..	..	..	..	..
Thar and Parkar	1,632	1,814	185	175	108	..	..	..	17	21	8	..	..	626	18,392	..	11	64	2	..	..	1	..	..	..
Total Sind	22,363	23,040	1,095	1,123	745	1	1	..	233	242	103	..	..	761	3,01,805	..	19	181	28	..	..	9	2,174	144	..
Aden	1,393	1,344	13	8	2	..	..	..	2	2	..	..	..	..	29,992	..	..	62	..	..	..	..	89	..	..
Sabar Kantha	97	91	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Western and Eastern Kathiawar Agencies	201	174	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GRAND TOTAL	211,393†	218,121‡	7,166	7,421	4,041	7	7	5	2,127	2,103	1,202	7	6	2,064	17,93,206	..	137	8,806	2,495	1	1	77	62,396	2,666	38,224

*Include partially successful cases also.
†Includes 948 assessees on account of supplementary returns which were not shown last year as information was received later on.
‡Includes 1,02,302 lower income assessees.
(A) Three decided in favour of the Crown and one against the Crown.
(B) Decided in favour of the Crown.
(C) One not decided.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle), during 1935-36.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding Non-Residents' Refund Circle).	52,616	7,971	14,623	802	24,244	47,640	5,796	440	169	28,734	24,974	22,288	56,182	22,597
Ahmedabad	10,305	827	2,439	163	6,661	10,090	715	106	39	8,526	5,139	4,401	4,609	5,971
Kaira	1,550	70	617	1	842	1,530	84	14	2	1,446	1,296	482	395	864
Panch Mahals	1,011	42	181	1	765	989	2	23	11	897	840	107	158	789
Broach	2,068	42	603	4	1,391	2,040	8	7	2	1,805	1,343	610	372	1,427
Surat	7,628	188	4,008	8	3,166	7,370	190	49	9	4,747	3,104	851	679	3,440
Total Northern Division	22,562	1,169	7,848	177	12,825	22,019	999	199	63	17,421	11,722	6,451	6,213	12,491
Ahmednagar	2,132	164	735	4	1,181	2,084	18	6	1	1,687	1,605	198	485	1,125
East Khandesh	2,948	200	948	7	1,571	2,726	74	75	28	2,457	2,387	220	119	1,947
West Khandesh	1,682	143	384	3	1,064	1,594	--	22	6	1,594	1,362	351	350	1,626
Nasik	1,979	332	436	6	1,124	1,898	77	41	6	1,439	1,373	435	323	1,222
Poona	6,643	1,132	1,019	18	3,768	5,937	1,519	83	43	4,212	3,927	507	973	4,153
Satara	1,657	210	318	7	1,003	1,538	30	16	9	1,262	1,080	6	531	1,198
Sholapur	2,654	191	530	16	1,716	2,453	38	34	4	2,365	1,596	628	191	1,760
Total Central Division	19,695	2,372	4,370	61	11,427	18,230	1,756	277	97	15,016	13,330	2,345	2,972	15,031
Belgaum	1,441	175	239	6	869	1,289	29	31	3	1,040	1,011	398	180	957
Bijapur	862	96	204	4	475	779	1	46	16	722	703	352	202	603
Dharwar	2,033	359	469	25	979	1,832	313	24	4	1,405	1,011	473	390	1,111
Kanara	506	113	125	1	233	472	10	1	--	330	311	134	97	254
Kolaba	941	69	217	--	575	861	23	7	2	772	726	136	62	592
Ratnagiri	673	109	95	2	388	594	14	9	4	471	441	98	102	412
Thana	1,281	141	155	2	909	1,207	53	17	13	970	832	121	141	960
Bombay Suburban District	1,485	116	431	2	848	1,397	263	9	5	810	678	229	112	892
Total Southern Division	9,222	1,178	1,935	42	5,276	8,431	706	144	47	6,520	5,713	1,941	1,286	5,781
Karachi City	7,715	1,437	1,187	52	4,652	7,328	1,451	63	28	6,506	4,957	2,559	883	4,973
Karachi District	371	25	32	--	307	364	53	1	1	286	282	123	15	314
Hyderabad	1,881	416	344	8	1,011	1,779	125	5	2	1,764	1,291	672	387	1,126
Sukkur	1,025	132	305	--	582	1,019	95	8	4	922	898	547	66	554
Shikarpur	1,880	182	762	3	724	1,671	271	18	10	1,426	1,333	1,108	186	932
Larkana	1,474	210	689	..	522	1,421	191	14	5	1,221	1,142	549	205	577
Dadu	1,014	175	473	..	356	1,004	155	7	2	805	836	426	160	301
Nawabshah	702	145	182	--	351	678	107	2	2	585	549	258	63	374
Thar and Parkar	1,298	124	235	2	929	1,290	63	23	2	1,103	1,072	337	102	969
Total Sind	17,360	2,846	4,209	65	9,434	16,554	2,511	141	56	14,618	12,360	6,579	2,067	10,120
Aden	888	303	58	16	159	536	30	7	5	349	250	170	93	276
Sabar Kantha	54	54	--	--	--	54	--	--	--	--	--	--	54	--
Western and Eastern Kathiawar Agencies.	204	198	--	--	6	204	--	--	--	--	--	--	198	6
Grand Total	122,601	16,091	33,043	1,163	63,371	1,13,668	11,798	1,208	437	82,658	68,349	39,774	69,065	64,302

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), during the year ending 31st March 1936.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	38,643	34	5	1,579	5,049	101	18,338	63,749
II	1,500—1,999	13,809	17	9	1,513	3,941	85	13,302	32,676
III	2,000—2,499	9,570	11	15	589	1,700	20	4,636	16,541
IV	2,500—2,999	4,119	10	12	354	1,162	22	3,135	8,814
V	3,000—3,499	2,829	10	14	338	895	20	2,323	6,429
VI	3,500—4,999	4,655	20	35	683	1,805	47	4,665	11,910
VII	5,000—7,499	3,418	35	44	493	1,245	36	3,345	8,616
VIII	7,500—9,999	1,437	18	41	271	521	25	1,830	4,143
IX	10,000—12,499	819	15	39	105	290	15	960	2,243
X	12,500—14,999	529	16	23	70	178	7	680	1,503
XI	15,000—19,999	605	21	23	83	165	8	799	1,704
XII	20,000—24,999	275	19	11	38	88	6	448	885
XIII	25,000—29,999	131	17	9	15	57	7	292	528
XIV	30,000—39,999	111	27	25	30	59	9	288	549
XV	40,000—49,999	45	23	15	16	29	8	150	286
XVI	50,000—99,999	16	73	27	27	82	6	250	481
XVII	1,00,000 and above	3	146	38	8	29	3	83	310
	Unclassified	68	99	2	..	..	..	..	169
	TOTAL	81,082	611	387	6,212	17,295	425	55,524	1,61,536

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency, Sind and Aden (excluding Non-Residents Refund Circle, Bombay) (excluding assessees whose main source of income is from salaries) for the year 1935-36.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 & 7. A		Tax on incomes in column 8. B		Difference between columns B and A.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding Non-Residents' Refund Circle).	948	43,727	802	38,867	452	19,058	21,471	1,61,94,704	53,38,429	1,96,05,281	73,65,805	34,10,577	20,27,376	948
Ahmedabad	163	9,478	163	9,100	88	5,345	5,865	20,48,832	3,48,130	28,46,179	6,00,486	7,97,347	2,52,356	163
Kaira	1	1,480	1	1,459	..	626	850	52,409	230	1,17,454	310	65,045	80	1
Panch Mahals	1	969	1	946	1	353	766	21,213	..	45,895	..	24,682	..	1
Broach	4	2,026	4	1,994	2	542	1,420	68,597	6,794	1,64,023	23,192	95,426	16,398	4
Surat	8	7,440	8	7,174	1	1,623	3,391	1,87,058	6,790	4,28,843	8,674	2,41,785	1,884	8
Total Northern Division	177	21,393	177	20,673	92	8,489	12,292	23,78,109	3,61,944	36,02,394	6,32,662	12,24,285	2,70,718	177
Ahmednagar	4	1,968	4	1,916	4	368	1,082	27,161	..	1,04,648	..	77,487	..	4
East Khandesh	3	2,666	7	2,519	3	878	1,843	1,23,616	8,041	2,91,738	21,584	1,68,122	13,543	7
West Khandesh	3	1,542	3	1,448	1	471	1,584	1,32,902	12,978	2,80,389	1,226	1,47,487	—11,752	3
Nasik	6	1,642	6	1,560	2	487	1,151	66,280	2,122	2,01,633	4,622	1,35,353	2,500	6
Poona	18	5,293	18	4,787	8	1,616	3,888	3,37,612	308	6,21,370	6,603	2,83,758	6,295	20
Satara	9	1,432	7	1,321	2	350	1,166	59,732	..	1,33,681	21,564	73,949	21,564	9
Sholapur	16	2,455	16	2,246	7	940	1,734	2,69,391	44,061	4,04,293	92,440	1,34,902	48,379	16
Total Central Division	59	16,998	61	15,797	27	5,110	12,448	10,16,694	67,510	20,37,752	1,48,039	10,21,058	80,529	65
Belgaum	6	1,257	6	1,108	3	466	872	68,578	..	1,61,559	324	92,981	324	6
Bijapur	4	766	4	679	2	366	555	46,760	..	92,316	..	45,556	..	4
Dharwar	12	1,674	25	1,448	10	534	978	79,886	..	1,58,450	700	78,564	700	26
Kanara	1	393	1	358	..	132	244	9,834	..	28,251	..	18,417	..	1
Kolaba	..	872	..	792	..	301	575	35,384	..	89,670	2,510	54,286	2,510	..
Ratnagiri	..	564	2	483	..	183	388	12,486	..	46,307	..	33,821	..	2
Thana	2	1,144	2	1,064	1	544	930	65,320	136	1,39,672	585	74,352	449	2
Bombay Suburban District	2	1,369	2	1,279	..	397	852	53,547	954	93,894	2,362	40,347	1,408	2
Total Southern Division	27	8,039	42	7,211	16	2,923	5,394	3,71,795	1,090	8,10,119	6,481	4,38,324	5,391	43
Karachi City	52	6,231	52	5,839	28	3,029	4,490	9,05,409	98,421	12,67,854	1,13,876	3,62,445	15,455	52
Hyderabad	8	1,463	8	1,355	6	875	897	1,07,822	8,834	1,69,842	8,834	62,020	..	8
Sukkur	..	895	..	887	..	321	551	42,679	..	79,895	997	37,216	997	..
Nawabshah	..	560	..	533	..	234	351	15,547	..	26,228	..	10,681	..	..
Shikarpur	3	1,694	3	1,486	2	528	892	32,599	377	75,834	396	43,235	19	3
Larkana	..	1,264	..	1,211	..	311	524	16,841	..	30,211	..	13,370	..	..
Dadu	..	839	..	829	..	139	291	2,908	..	14,110	..	11,202	..	..
Karachi District	..	406	..	339	..	88	303	4,199	..	15,984	..	11,785	..	..
Thar and Parkar	2	1,171	2	1,164	1	211	938	8,216	..	68,440	..	60,224	..	1
Total Sind	65	14,523	65	13,643	37	5,736	9,237	11,36,220	1,07,632	17,48,398	1,24,108	6,12,178	16,471	64
Aden	10	382	10	217	10	106	168	1,69,806	17,835	2,70,363	63,731	1,00,557	45,896	16
Western and Eastern Kathiawar Agencies.	..	6	..	6	..	6	6	607	..	607	..	..	..	..
Grand Total	1,286	1,05,068	1,163	96,414	634	41,428	61,016	2,12,67,935	58,94,440	2,50,74,914	83,49,521	68,06,979	24,46,381	1,313

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency, Sind and Aden (excluding Non-Residents' Refund Circle, Bombay), during the year 1935-36.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	1,45,651
2	Cotton, spinning and weaving (mills)	8,12,370
3	Cotton, spinning and weaving (hand looms)	11,192
4	Dyeing	1,98,084
5	Flour milling	12,477
6	Foundries	7,458
7	Jute	..
8	Medicines	1,24,101
9	Mining, coal	4,896
10	Mining, copper	..
11	Mining, manganese	..
12	Mining, petroleum	..
13	Mining, others	502
14	Oil mills	1,45,788
15	Potteries, bricks, stones, etc., and building materials manufacture	8,82,729
16	Rice mills	11,757
17	Salt	1,95,543
18	Silk manufacture	74,420
19	Soap manufacture	15,779
20	Sports	244
21	Sugar	3,21,230
22	Tanneries	750
23	Tea	..
24	Timber (including saw mills)	56,391
25	Tobacco manufacturing	38,442

RETURN No. I.

Showing collections by districts for the year 1935-36.

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1936.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government .	15,72,739	72,288	19,089	10,932	5,059
	(b) „ „ Local Authorities .	2,65,448	8,231	792	1,170	1,408
	(c) „ „ Companies, other public bodies and Associations.	30,67,840	1,62,651	2,411	4,652	572
	(d) „ „ Private employees.	6,57,501	34,344	5,854	1,000	712
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	50,72,846	53,935	2,218	16,244	2,639
	(b) On debentures or other securities of a local authority or a company.	13,49,402	23,667	..	..	..
3	Income derived from property .	29,08,534	2,65,126	5,977	8,609	3,226
4	„ „ „ business .	1,28,95,233	19,02,437	50,043	1,11,241	37,338
5	Professional earnings . . .	7,77,135	40,208*	3,163	5,827	1,396
6	Income derived from other sources	12,23,497	4,02,506	11,793	20,212	4,958
6A	„ „ „ Surcharge .	49,62,041	4,95,359	13,342	25,955	7,294
7	TOTAL OF ITEMS 1 TO 6A .	3,47,52,216	34,60,752	1,15,582	2,05,842	64,602
8	(a) Amount to be deducted on account of section 15.	5,62,896	53,704	1,085	3,657	700
	(b) Amount to be deducted on account of section 17.	95,268	13,129	246	845	564
9	Resultant demand . . .	3,40,94,052	33,93,919	1,13,351	2,01,340	63,338
10	Arrears	10,52,752	29,869	132	18,280	883
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..	..	..	..	..
	(b) Penal assessment under section 28.	3,543	630	319	100	163
	(c) Penal recoveries under section 46 (1).	12,393	2,008	25	12	329
	(d) Other penalties and fines .	283	28	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	64,056	..	..	..	..
	(b) Other items . . .	28,279	2,571	257	253	21
13	TOTAL OF ITEMS 9 TO 12 .	3,52,55,358	34,29,025	1,14,084	2,19,985	64,734
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	23,32,137	43,932	7,321	18,079	995
	(b) On dividends of companies under section 48.	13,77,275	3,35,751	19,640	17,235	938
	(c) To partners of firms under section 48.	2,95,082	67,926	1,422	6,996	1,187
	(d) Under section 49 . .	9,20,077	15	..	..	..
	(e) Under arrangement with the Indian States.	36,584	448	83	8	23
	(f) Under arrangement with the Ceylon Government.	9,146	..	..	..	..
	(g) Other refunds . . .	7,94,130	53,885	1,404	2,012	277
15	TOTAL REFUNDS .	57,64,431	5,01,957	29,870	44,330	3,420
16	Net demand (item 13 *minus* item 15)	2,94,90,927	29,27,068	84,214	1,75,655	61,314
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	19,70,284	57,991	636	4,931	..
18	*Add*—Excess collections and advance payments.	8,669	90	..	..	..
18A	*Add*—Unpaid refunds for 1935-36 .	1,10,400	43,653	2,480	313	901
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	71,442	46,844	4,881	546	476
19	Net collections	2,75,68,270	28,65,976	81,177	1,70,491	61,739

No. I.

for the year 1935-36.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38,130	19,602	17,079	15,585	39,631	2,24,436	26,357	25,273	44,770
1,876	1,260	1,725	1,362	1,103	4,576	1,300	2,580	1,189
6,280	12,621	7,230	2,998	4,519	12,158	775	30,946	2,525
10,353	1,555	1,573	1,407	1,828	26,722	4,468	2,670	1,741
28,755	4,741	5,856	1,860	3,089	35,385	2,312	5,327	5,673
1	..	2,379	..	..	6,007	..	..	..
65,025	9,900	29,567	13,089	21,298	1,31,185	5,657	53,728	9,989
2,48,831	85,436	2,79,812	1,91,727	1,65,088	3,30,484	1,25,041	2,90,667	1,38,822
17,807	3,577	14,660	3,844	5,527	34,146	5,203	9,486	8,568
61,762	10,139	2,394	8,399	8,087	48,529	6,876	33,559	4,954
70,965	19,031	61,710	37,375	37,266	1,30,297	29,712	69,053	32,585
5,49,785	1,67,862	4,23,985	2,77,646	2,87,436	9,83,925	2,07,701	5,23,289	2,50,816
11,008	1,509	2,508	1,079	1,116	28,729	819	3,736	2,010
3,844	2,597	10,162	3,606	2,990	12,715	1,271	4,167	1,480
5,34,933	1,63,756	4,11,315	2,72,961	2,83,330	9,42,481	2,05,611	5,15,386	2,47,326
4,158	4,719	25,920	1,878	16,799	1,22,301	3,438	8,192	8,661
..	..	..	..	..	..	..	..	..
441	116	460	125	140	424	281	1,255	15
718	195	1,304	533	1,010	1,214	166	828	322
..	..	..	..	..	..	..	..	..
..	91	13,500	22,650	12,150	1,175	..	..	300
312	63	117	9	138	289	121	185	206
5,40,562	1,68,940	4,52,616	2,98,156	3,13,567	10,67,884	2,09,617	5,25,846	2,56,830
62,778	4,383	1,102	1,954	6,162	33,739	4,682	18,156	6,705
2,59,680	7,001	8,590	3,268	8,346	58,000	3,993	10,144	9,370
13,238	418	..	3,746	..	622	3,298	3,005	3,620
..	..	..	..	..	..	..	57,047	..
119	..	..	..	..	18,094	37	172	898
..	..	..	..	..	7	..	..	..
9,021	12,277	24,123	11,241	17,487	38,960	5,196	13,102	17,585
3,44,836	24,079	33,815	20,209	31,995	1,49,422	17,206	1,01,626	38,178
1,95,726	1,44,861	4,18,801	2,77,947	2,81,572	9,18,462	1,92,411	4,24,220	2,18,652
26,238	6,524	18,871	1,653	21,210	1,21,312	35,526	62,386	8,094
..	..	..	..	61	..	..	..	18
3,038	1,554	1,618	508	2,559	5,121	2,424	1,176	834
2,583	295	773	254	7,044	3,092	5	673	270
1,69,943	1,39,596	4,00,775	2,76,548	2,55,938	7,99,179	1,59,304	3,62,337	2 11 140

RETURN

Showing collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1936.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government .	13,824	42,056	12,681	6,711	14,619
	(*b*) „ „ Local Authorities .	1,582	2,223	253	344	615
	(*c*) „ „ Companies, other public bodies and Associations.	207	3,386	103	337	978
	(*d*) „ „ Private employees.	504	1,620	89	1,077	134
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	168	6,952	823	528	1,341
	(*b*) On debentures or other securities of a local authority or a company.	..	600	..	..	..
3	Income derived from property .	7,579	12,186	1,496	10,549	1,789
4	„ „ „ business .	99,566	1,36,680	25,078	77,602	47,170
5	Professional earnings . . .	3,239	5,514	1,908	2,245	3,085
6	Income derived from other sources	702	3,136	613	690	601
6A	„ „ „ Surcharge .	19,494	31,974	6,116	15,170	9,114
7	TOTAL OF ITEMS 1 TO 6A .	1,46,865	2,46,327	49,160	1,15,253	79,446
8	(*a*) Amount to be deducted on account of section 15.	851	1,779	683	615	822
	(*b*) Amount to be deducted on account of section 17.	1,125	745	245	458	363
9	Resultant demand . . .	1,44,889	2,43,803	48,232	1,14,180	78,261
10	Arrears	459	14,123	2,908	2,993	2,277
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	105	155	50	210	..
	(*c*) Penal recoveries under section 46 (1).	127	414	208	304	347
	(*d*) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	1,500	..	..	..
	(*b*) Other items . . .	23	86	2	32	..
13	TOTAL OF ITEMS 9 TO 12 .	1,45,603	2,60,081	51,400	1,17,719	80,885
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	1,077	17,020	1,638	1,355	1,091
	(*b*) On dividends of companies under section 48.	116	5,027	1,433	1,279	2,776
	(*c*) To partners of firms under section 48.	3,818	2,762	..	1,538	..
	(*d*) Under section 49 . .	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	11	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..
	(*g*) Other refunds . . .	22,193	4,762	2,314	2,737	2,302
15	TOTAL REFUNDS .	27,204	29,582	5,385	6,909	6,169
16	Net demand (item 13 *minus* item 15)	1,18,399	2,30,499	46,015	1,10,810	74,716
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	887	4,515	1,344	3,409	1,654
18	*Add*—Excess collections and advance payments.	22	147	327	2,562	..
18A	*Add*—Unpaid refunds for 1935-36 .	8,470	1,768	176	274	1,706
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,099	3,217	215	1,212	1,920
19	Net collections	1,24,905	2,24,682	44,959	1,09,025	72,848

No. I—*contd.*

for the year 1935-36—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,143	2,801	1,60,715	1,290	43,085	27,677	10,401	17,582
940	3,329	58,461	73	3,155	2,829	3,273	1,773
392	2,557	1,90,338	..	4,666	1,820	683	887
2,423	7,455	76,949	79	12,236	499	1,582	1,387
840	195	1,35,964	..	8,514	1,396	195	1,717
..	793	77,603	..	..	..	..	..
27,753	51,714	1,88,661	1,203	29,197	9,205	7,321	3,375
1,25,465	35,300	6,67,538	11,818	78,633	44,136	87,230	14,973
5,523	4,488	38,629	175	1,690	2,367	2,826	967
7,102	8,269	61,597	2,502	57,430	15,479	6,499	6,136
30,236	18,235	2,56,941	2,156	36,156	16,712	18,345	6,068
2,21,817	1,35,136	19,13,396	19,296	2,74,762	1,22,120	1,38,355	54,865
1,117	1,692	57,184	92	4,597	1,039	2,092	2,831
2,798	1,673	11,742	1,037	4,471	682	2,404	683
2,17,902	1,31,771	18,44,470	18,167	2,65,694	1,20,399	1,33,859	51,351
2,999	4,023	33,728	2,046	25,870	1,077	2,885	5,141
..	..	..	..	..	..	..	..
..	..	3,370	..	..	..	..	889
1,249	586	295	141	86	9	156	41
..	..	..	..	..	..	..	..
1,000	..	5,649	..	..	300	600	400
26	131	3,324	4	34	21	25	..
2,23,176	1,36,511	18,90,836	20,358	2,91,684	1,21,806	1,37,525	57,822
6,236	21,727	24,306	9	7,265	293	414	1,025
4,615	29,217	41,509	..	3,986	1,969	3,493	292
4,994	4,576	18,249	..	683	1,602	540	..
..	..	15,666	..	..	..	..	..
..	..	..	..	..	..	..	..
..	109	..	..	1,771	..	..	..
11,712	2,646	12,804	889	1,394	9,800	7,950	2,768
27,557	58,275	1,12,534	898	15,099	13,664	12,397	4,085
1,95,619	78,236	17,78,302	19,460	2,76,585	1,08,142	1,25,128	53,737
3,851	3,592	68,979	2,532	549	8,302	4,463	5,893
..	..	40,171	..	8	..	..	1,031
540	853	3,391	295	858	188	1,027	47
474	990	87	2	..	..	261	..
1,91,834	74,507	17,52,798	17,221	2,76,902	1,00,028	1,21,431	48,922

RETURN No. I—*concld.*

Showing collections by districts for the year 1935-36—*concld.*

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1936.	Dadu.	Nawabshah.	Thar and Parkar.	Aden.	Sabar Kantha.	Western and Eastern Kathiawar Agencies.
1	2	30	31	32	33	34	35
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government .	10,402	15,233	21,446	33,321	4,891	31,175
	(*b*) „ „ Local Authorities .	710	1,334	935	17,208	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	10	1,085	4,433	38,509	..	..
	(*d*) „ „ Private employees.	698	1,081	151	11,050	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a local Government.	180	3	36	2,420	842	29,680
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property .	1,017	2,024	4,323	48,060	..	..
4	„ „ „ business .	7,955	16,287	49,426	1,70,647	..	..
5	Professional earnings . . .	365	823	1,229	4,067	..	..
6	Income derived from other sources	2,802	3,552	11,405	12,977	..	607
6A	„ „ „ Surcharge .	2,960	5,572	11,884	57,478	1,220	10,258
7	TOTAL OF ITEMS 1 TO 6A .	27,099	46,994	1,05,268	3,95,737	6,953	71,720
8	(*a*) Amount to be deducted on account of section 15.	1,365	783	2,765	4,011	..	..
	(*b*) Amount to be deducted on account of section 17.	428	756	5,347	1,449	..	..
9	Resultant demand . . .	25,306	45,455	97,156	3,90,277	6,953	71,720
10	Arrears	4,409	571	10,502	44,010	..	..
11	Penalties—						
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessment under section 28.	..	..	313	..	..	..
	(*c*) Penal recoveries under section 46 (1).	10	237	768	84	..	..
	(*d*) Other penalties and fines .	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	25	..	..	..
	(*b*) Other items . . .	..	2	10	..	..	..
13	TOTAL OF ITEMS 9 TO 12 .	29,725	46,265	1,08,774	4,34,371	6,953	71,720
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	33	55	13	1,145	47	127
	(*b*) On dividends of companies under section 48.	277	138	2	347	251	168
	(*c*) To partners of firms under section 48.	..	1,092	..	7,328	..	..
	(*d*) Under section 49 . .	..	..	..	32,430	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..	..
	(*g*) Other refunds . . .	11,382	1,312	2,308	1,976	..	392
15	TOTAL REFUNDS .	11,692	2,597	2,323	43,226	298	687
16	Net demand (item 13 *minus* item 15)	18,033	43,668	1,06,451	3,91,145	6,655	71,033
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,565	1,162	8,330	27,645	..	..
18	*Add*—Excess collections and advance payments.	..	..	23	..	..	..
18A	*Add*—Unpaid refunds for 1935-36 .	2	74	408	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	2	..	..	..	..	..
19	Net collections	15,468	42,580	98,552	3,63,500	6,655	71,033

RETURN No. II.

Showing collections by districts for the year 1935-36.

Serial No.	Classification of the Super-tax demand in the Districts of the Bombay Presidency for the year ending 31st March 1936.	Bombay City (excluding Non-Residents' Refund Circle).	Ahmeda-bad.	Kaira.	Broach.	Surat.	Ahmed-nagar.	East Khan-desh.	West Khan-desh.	Nasik.	Poona.	Satara.	Shola-pur.	Belgaum.	Dhar-war.	Kolaba.	Thana.	Bombay Subur-ban District.	Karachi.	Hydera-bad.	Sukkur.	Shikar-pur.	Aden.	Western and Eastern Kathia-war. Agen-cies.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	64,97,039	5,14,340	599	19,454	7,626	453	21,584	1,051	4,749	5,504	26,363	79,034	743	1,170	2,152	585	2,362	1,87,006	8,834	855	340	54,364	925
1A	Demand for the year on account of Surcharge .	11,04,974	93,024	150	3,738	1,468	75	3,611	175	778	1,049	5,307	13,406	124	195	358	98	406	38,034	1,472	142	56	10,753	231
2	Arrears	1,98,280	4,39,482	..	..	..	..	..	..	..	22,564	..	..	..	3,336	..	..	..	..	..	..	..	22,032	..
3	Miscellaneous including penalties . . .	640	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 .	78,00,933	10,46,846	749	23,192	9,094	528	25,195	1,226	5,527	29,117	31,670	92,440	867	4,701	2,510	683	2,768	2,25,040	10,306	997	396	87,149	1,156
5	Refunds	3,45,074	8,061	439	..	..	..	5,723	..	1,768	3,013	..	1,009	1,034	..	135	2,478	14	120	4,046	21	..	62	..
6	Net demand (item 4 *minus* item 5) . . .	74,55,859	10,38,785	310	23,192	9,094	528	19,472	1,226	3,759	26,104	31,670	91,431	—167	4,701	2,375	—1,795	2,754	2,24,920	6,260	976	396	87,087	1,156
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	4,67,245	5,31,577	..	4,259	..	..	..	..	..	21,332	10,062	50,313	..	..	..	..	..	1,02,721	..	..	..	5,066	..
8	*Add*—Excess Collections and advance payments	3,24,901	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	*Add*—Unpaid refunds of the year under review	..	3,288	..	..	..	..	..	..	..	33	..	..	..	..	..	..	..	120	..	..	..	..	..
8E	*Deduct*—Paid refunds out of unpaid refunds of previous year.	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS .	73,13,493	5,10,496	310	18,933	9,094	528	19,472	1,226	3,759	4,805	21,608	41,118	—167	4,701	2,375	—1,795	2,754	1,22,319	6,260	976	396	82,021	1,156

RETURNS Nos. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1935-36.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

Serial No.	Classification.	Assessment for 1935-36.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	5,928
	(b) „ „ local authorities	12
	(c) „ „ companies, other public bodies and associations	3,256
	(d) „ „ private employers	75
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	*Nil*
	(b) „ debentures or other securities of a local authority or a company	*Nil*
3	Income derived from property	1,080
4	„ „ „ business	*Nil*
5	Professional earnings	43
6	Income derived from other sources	11,112
6-A	Surcharge	4,885
7	TOTAL OF ITEMS 1 TO 6-A	26,391
8	(a) Amount to be deducted on account of section 15	123
	(b) Amount to be deducted on account of section 17	*Nil*
9	Resultant demand	26,268
10	Arrears	747
11	Penalties—	
	(a) penal assessments under section 25 (2)	*Nil*
	(b) „ „ „ „ 28	*Nil*
	(c) „ recoveries „ „ 46 (1)	*Nil*
	(d) other penalties and fines	*Nil*
12	Miscellaneous—	
	(a) composition under section 53 (2)	*Nil*
	(b) other items	8,726
13	TOTAL OF ITEMS 9 TO 12	35,741
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	3,55,394
	(b) „ dividends of companies, under section 48	21,83,262
	(c) to partners of firms, under section 48	44,681
	(d) under section 49	11,830
	(e) under arrangement with the Indian States	69
	(f) „ „ „ „ Ceylon Government	2,206
	(g) other refunds	30,485
15	TOTAL REFUNDS	26,27,927
16	Net refund (item 15 *minus* item 13)	25,92,186
17	*Add*—Arrears outstanding on 31st March of the year to which the statement relates.	3,016
18	*Add*—Excess collections and advance payments	*Nil*
18-A	*Deduct*—Refunds outstanding on 1st April 1936	26,043
18-B	*Add*—Refunds paid out of unpaid refunds of last year	28,083
19	Net refund	25,97,242*

	Rs.
*Refunds paid in Bombay	21,68,141
Refunds paid outside Bombay	4,44,956
	26,13,097
Deduct—Collection	15,855
Net Refunds	25,97,242

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

Serial No.	Classification.	Assessment for 1935-36.
1	2	3
		Rs.
1	Demand for the year	6,665
1-A	Surcharge	1,666
2	Arrears	21,417
3	Miscellaneous including panalties	*Nil*
4	TOTAL OF ITEMS 1 TO 3	29,748
5	Refunds	*Nil*
6	Net demand (item 4 *minus* item 5)	29,748
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	*Nil*
8	*Add*—Excess collections and advance payments	*Nil*
9	Net collections	29,748

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	*Nil*	26+26/8	3	769	16	22,063	1	183	20	23,015	
2		*Nil*	26+26/4	842	1,15,683	2,459	6,07,522	4	934	3,305	7,24,139	
3		*Nil*	26+26/6	3	1,027	..	..	..	..	3	1,027	
4		*Nil*	19	4	418	2	13	..	..	6	431	
5		*Nil*	18	1	64	..	..	..	..	1	64	
6	1,000 to 1,499	2	24+26/8	3	173	1	61	..	..	4	234	
7		2	24+26/4	202	15,998	762	58,389	3	467	967	74,854	
8		4	22+26/8	..	..	..	..	..	..	..	..	
9		1½	24½+26/6	..	..	..	..	..	..	..	..	
10	1,500 ,, 1,999	2	24+26/8	..	..	..	..	..	..	..	..	
11		4	22+26/4	177	15,964	703	52,500	4	1,026	884	69,490	
12		2½	23½+26/6	..	..	..	..	1	266	1	266	
13	2,000 ,, 4,999	6+6/8	20+20/8	1	53	9	610	..	..	10	663	
14		6+6/4	20+20/4	593	73,098	2,639	3,29,590	23	11,027	3,255	4,13,715	
15		6+6/6	20+20/6	..	..	..	..	5	2,394	5	2,394	
16		6	13	1	103	1	40	..	..	2	143	
17	5,000 ,, 9,999	9+9/8	17+17/8	2	106	9	860	..	..	11	966	
18		9+9/4	17+17/4	489	69,527	3,464	4,55,525	15	11,816	3,968	5,36,868	
19		9+9/6	17+17/6	..	..	..	..	6	5,193	6	5,193	
20		6	12	..	..	..	..	..	..	..	..	
21	10,000 ,, 14,999	12+12/8	14+14/8	..	..	5	81	..	..	5	81	
22		12+12/4	14+14/4	215	30,236	2,214	2,71,872	5	3,552	2,434	3,05,660	
23		12+12/6	14+14/6	..	..	..	..	2	2,060	2	2,060	
24	15,000 ,, 19,999	16+16/8	10+10/8	3	25	3	518	..	..	6	543	
25		16+16/4	10+10/4	113	15,394	1,254	1,81,675	2	2,032	1,369	1,99,101	
26		16+16/6	10+10/6	..	..	..	..	..	..	..	..	
27		10	9	1	93	1	18	..	..	2	111	
28	20,000 ,, 29,999	19+19/8	7+7/8	1	652	6	1,737	..	..	7	2,389	
29		19+19/4	7+7/4	111	13,883	934	1,49,456	4	3,497	1,049	1,66,836	
30		19+19/6	7+7/6	..	..	..	..	..	..	..	..	
31		13	6	1	5	1	114	..	..	2	119	
32	30,000 ,, 39,999	23+23/8	3+3/8	..	..	3	664	..	..	3	664	
33		23+23/4	3+3/4	41	1,642	336	32,123	..	..	377	33,765	
34		23+23/6	3+3/6	..	..	..	..	..	..	..	..	
35		16	3	..	..	1	3	..	..	1	3	
36	40,000 ,, 99,999	25+25/8	1+1/8	..	..	3	13	..	..	3	13	
37		25+25/4	1+1/4	24	481	266	17,815	1	234	291	18,530	
38		25+25/6	1+1/6	..	..	..	..	..	..	..	..	
	Total .	..	..	2,831	3,55,394	15,092	21,83,262	76	44,681	17,999	25,83,337	

B.—UNDER SECTION 49.

	Rs.	Rs.
Refunds to Companies	3,587	
Refunds to other assessees	8,243	11,830
Refunds under agreement with Indian States and Ceylon		2,275
		14,105

RETURN No. IV.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

RETURN

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Provincial Government has a

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	2,352	22	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	5,712	119	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	2,080	65	..	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	3,424	107	139	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	704	22	..	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	7,809	244	61	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	3,755	176	261	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	12,374	580	289	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	7,632	477	50	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	..	..	596	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	7,500	625	187	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	345	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	23,109	3,000	..	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :— (a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	1,54,901	23,005	..	..	3,340	438
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	76,451	5,446	1,928	1,54,901	23,005	..	..	3,340	438

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Bombay, in the year ending 31st March 1936, on income in respect of which the share under Devolution Rule 15.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	16,368	133
..	..	..	..	..	..	..	..	..	..	18,552	299
..	..	..	..	..	..	..	..	..	..	19,232	601
..	..	..	..	..	..	..	..	..	..	15,584	487
..	..	..	..	..	..	..	..	..	..	9,408	294
..	..	..	..	..	..	..	..	..	..	32,384	1,012
..	..	..	..	..	..	..	..	..	..	41,536	1,947
..	..	..	..	..	..	..	..	..	..	29,610	1,388
..	..	..	..	..	..	..	..	..	..	12,688	798
..	..	..	..	..	..	..	..	..	..	13,344	834
..	..	..	..	..	..	..	..	..	..	12,276	1,023
..	..	..	..	..	..	..	..	..	..	30,670	3,035
..	..	..	..	..	..	..	..	..	..	2,779	275
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	39	5
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	679	92
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	2,55,149	12,218

	Rs.
Interest on tax-free securities	3,13,365

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section. 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499 . . .	18,720	155	..	..	..	73	18,720	82	47
II	1,500 „ 1,999 . . .	24,264	418	..	..	..	179	24,264	239	49
III	2,000 „ 2,499 . . .	21,312	666	3,040	95	..	82	18,272	489	44
IV	2,500 „ 2,999 . . .	19,008	733	1,728	54	..	44	17,280	635	34
V	3,000 „ 3,499 . . .	10,112	316	..	..	..	..	10,112	316	19
VI	3,500 „ 4,999 . . .	40,193	1,317	800	25	..	368	39,393	924	64
VII	5,000 „ 7,499 . . .	45,291	2,384	6,849	321	..	477	38,442	1,586	77
VIII	7,500 „ 9,999 . . .	41,984	2,257	277	13	..	286	41,707	1,958	47
IX	10,000 „ 12,499 . . .	20,320	1,320	..	..	..	233	20,320	1,087	20
X	12,500 „ 14,999 . . .	13,344	1,430	1,024	64	..	260	12,320	1,106	13
XI	15,000 „ 19,999 . . .	19,776	1,835	300	25	..	46	19,476	1,764	16
XII	20,000 „ 24,999 . . .	30,670	3,380	..	..	..	371	30,670	3,009	17
XIII	25,000 „ 29,999 . . .	2,779	275	..	..	..	5	2,779	270	3
XIV	30,000 „ 39,999 . . .	..	..	..	..	..	2,550	..	*—2,550*	..
XV	40,000 „ 49,999 . . .	39	5	..	..	..	..	39	5	1
XVI	50,000 „ 99,999 . . .	23,109	3,009	..	..	..	..	23,109	3,009	1
XVII	1,00,000 and over . . .	679	92	..	..	..	..	679	92	3
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	44,43,911	7,48,720	..	..	*—44,43,911*	*—7,48,720*	..
	(b) covered by anticipatory certificates.	1,58,241	23,443	1,58,241	23,443	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	4,89,841	43,035	46,16,170	7,72,760	..	4,974	*—41,26,329*	*—7,34,699*	455

		Rs.
	TOTAL (COLUMN 31) . .	*—7,34,699*
Deduct—Surcharge Gross collections . . .	Rs. 4,407	
Deduct—Excess collections and miscellaneous . . .	8,726	
Deduct—Refunds outstanding on 1st April 1936 . . .	26,043	39,176
		—6,95,523
Add—Refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15 . .	—18,34,661	
Add—Payments of unpaid refunds of last year . . .	— 28,083	
Add—Amounts paid as money order commission for sending refunds . . .	— 2,648	
Add—Shipping refunds . . .	— 22,222	
Add—Refunds under section 49 . . .	—11,830	
Add—Refunds under arrangements with Indian States and Ceylon . . .	—2,275	—19,01,719
	NET TOTAL .	*—25,97,242*

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered Firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.	Number of assessees.	Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	50,001 „ 1,00,000	1	54,496	1,289	..	..	..	..	..	..	..	..	..	1	54,496	1,289	..	1,289
III	1,00,001 „ 1,50,000	2	2,26,025	11,312	..	..	..	..	..	..	..	..	..	2	2,26,025	11,312	..	11,312
IV	1,50,001 „ 2,00,000	1	1,66,360	11,198	..	..	..	..	..	..	..	..	..	1	1,66,360	11,198	..	11,198
V	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 „ 5,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XII	5,50,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	4	4,46,881	23,799	..	..	..	..	..	..	..	..	..	4	4,46,881	23,799	..	23,799

Add—Excess collection and miscellaneous . . . .
Add—Penalties (actual collections) . . . .

Total . 23,799

Add—Surcharge (gross collections) 5,949

Net Total . 29,748

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, Coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	4	23,799	4	23,799
	Total	..	..	4	23,799	4	23,799
	Surcharge collections	..	..	..	..	..	5,949

RETURN No. VI-A.

Statement of Receipts of Super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1936.

Source of income.	Companies.		Other Assessees.		Total.		Remarks.
	Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
1	2	3	4	5	6	7	8
		Rs.		Rs.		Rs.	
Salary	..	..	1	1,289	1	1,289	
Dividends	..	..	3	22,510	3	22,510	
Total .	..	..	4	23,799	4	23,799	

RETURN No. VII.

Non-Residents' Refund Circle, Bombay, for 1935-36.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Non-Residents' Refund Circle, Bombay.	Assessment. 27 Refunds. 17,324	Assessment. 22 Refunds. 18,392	4	4	2	..	..	..	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1935-36.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by Companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	22	..	18,392	..	17	18,409	..	..	..	..	..	..	..	17

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1936.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	..	..	..	..	..	..	47	47
II	1,500—1,999	..	..	..	..	..	..	49	49
III	2,000—2,499	..	..	..	..	..	..	44	44
IV	2,500—2,999	..	..	..	..	..	..	34	34
V	3,000—3,499	..	..	..	..	..	..	19	19
VI	3,500—4,999	..	..	..	..	..	..	64	64
VII	5,000—7,499	..	..	..	..	..	..	77	77
VIII	7,500—9,999	..	..	..	..	..	..	47	47
IX	10,000—12,499	..	..	..	..	..	..	20	20
X	12,500—14,999	..	..	..	..	..	..	13	13
XI	15,000—19,999	..	..	..	..	..	..	16	16
XII	20,000—24,999	..	..	..	..	..	..	17	17
XIII	25,000—29,999	..	..	..	..	..	..	3	3
XIV	30,000—39,999	..	..	..	..	..	..	..	..
XV	40,000—49,999	..	..	..	..	..	..	1	1
XVI	50,000—99,999	..	..	..	..	..	..	1	1
XVII	1,00,000 and above	..	..	..	..	..	..	3	3
	TOTAL	..	..	..	..	..	..	455	455

RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries), for the year 1935-36.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	
1	2	3	4	5	6	7	8	9		10		11		12
Non-Residents' Refund Circle, Bombay.	..	22	..	17	..	17	17	7,586	1,611	7,586	1,611	*Nil*	*Nil*	..

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